

Article - Tax - Property

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§7-104.

(a) Except as provided in subsection (c) of this section and in §§ 7-202 and 7-215 of this title, property tax on wholly exempt property shall be abated for the taxable year that follows the date on which the property became exempt.

(b) If an owner of property subject to an exemption on June 30 files an application for abatement on or before the following September 1 with the Department or the supervisor, the tax is abated for the taxable year.

(c) If property that is exempt from property tax is transferred to a person whose use of the property qualifies the property for an exemption from the date of transfer, then the property tax shall be abated from that date if the transferee:

(1) files an application under § 7-103 of this subtitle on or before September 1 of the following taxable year; or

(2) files an application under § 7-225 of this title within 6 months after receipt of the first assessment notice which includes the manufacturing personal property that is issued after the date of the transfer.

(d) If the owner of manufacturing personal property on January 1 files an application under § 7-225 of this title within 6 months after the date of the first assessment notice for a taxable year that includes the manufacturing personal property and the application is approved, the exemption shall be granted for that taxable year that appears on the assessment notice.

(e) Except as otherwise provided in this article, when any property that was formerly exempt under § 7-202 or § 7-204 of this title is sold and the property is no longer entitled to an exemption, the property tax is payable for the remainder of the taxable year from the date of transfer.

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